

**Request for
Revision Report
Instructions**

Fiscal Year 2023

**Deaf-blind
Multiple
Disabilities
(DBMD)**

**Provider Finance Department
Long-term Services and Supports**

**Texas Health and Human
Services Commission (HHSC)**



TEXAS
Health and Human
Services

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Introduction

Purpose

The purpose of the Request for Revision Report (RFR) is to collect information for the Texas Health and Human Services Commission (HHSC). HHSC uses this information to determine if a provider met a higher attendant compensation level for the reporting period than the level it met on its most recent audited report functioning in its fiscal year 2020 Cost or Accountability Report or 2021 Accountability Report.

Who Must Complete this Report?

All providers requesting a revision of their enrollment limitation for the fiscal year 2023 enhancement period (September 1, 2022 to August 31, 2023) must complete this report.

Assistance

For assistance with the completion of the Request for Revision Report, contact the Provider Finance Department Customer Information Center at PFD-LTSS@hhs.texas.gov or (737) 867-7817.

For assistance in submitting the electronic Request for Revision Report, contact the Provider Finance Department Help Line at costinformationpfd@hhs.texas.gov.

General Instructions

This RFR is governed by all rules and instructions for completing your Deaf-blind Multiple Disabilities (DBMD) Cost Report, except where otherwise noted. Rules and instructions relevant to DBMD can be found here:

- Cost Determination Process Rules at Title 1 of the Texas Administrative Code (1 TAC) Sections 355.101 to 355.111;
- Attendant Compensation Rate Enhancement Rules at 1 TAC Section 355.112;
- DBMD program-specific rules at 1 TAC Section 42.101 to 42.651
- Training for the 2020 and 2021 Cost Report; and
- Specific Instructions for the Completion of the 2021 DBMD Cost Report.

Due Date

This report is due to HHSC by 5 p.m. on **August 1, 2022**. The RFR report is now online.

If an RFR report is not submitted by the due date, the enrollment limitation specified on the fiscal year 2032 "Enrollment Limitation List" will apply.

Website

An electronic version of the 2023 RFR is available on our website at: <https://pfd.hhs.texas.gov/long-term-services-supports>.

Follow these instructions to access the RFR:

1. Open the website;
2. Click on the link to "Deaf-blind Multiple Disabilities Waiver;"
3. Scroll down to the heading "Rate Enhancement – Attendant Compensation;"
4. Click on "View 2023 Rate Enhancement – Attendant Compensation information;"
5. Under the heading "2023 Enrollment Limitations Information," click on "View the Request for Revision Report and Instructions;" and
6. Select "Complete the RFR."

Reporting Period

The reporting period is **September 1, 2021 through April 30, 2022**. The report must be completed for the entire reporting period.

Rounding Monetary Amounts

Round all reported monetary amounts to the nearest whole number (with no zeros included for cents). For example, round \$25.49 to \$25 and round \$25.50 to \$26. HHSC will return RFRs submitted without proper rounding for proper completion and resubmission.

Rounding Statistical Amounts

Report statistical data (i.e., hours, units, and miles) using two decimal places. For example, report 150 hours and 30 minutes (hours paid for Priority attendants) as 150.50 hours or 150 hours and 20 minutes as 150.33 hours. HHSC will return RFRs submitted without appropriate decimal places for proper completion and resubmission.

Accounting Method

All information submitted on the RFR must be based on an accrual method of accounting (see the Definitions section for more information), except where otherwise specified. Governmental entities may report on a cash basis or modified accrual basis.

Cost Allocation Methods

Refer to the Cost Determination Process Rules (1 TAC Sections 355.102[j] and 355.105[b][2][B][v]) for information concerning allowable allocation methods and requirements for adequate allocation summaries. Federal Insurance Contributions Act (FICA) or Medicare, unemployment, worker's compensation premiums and paid claims, and employee health paid claims may be allocated to attendants based on payroll or direct costed. Health insurance premiums, life insurance premiums, and other employee benefits must be direct costed.

Report Certification

Contracted providers must certify the accuracy of the RFR submitted to HHSC. Contracted providers may be liable for civil penalties, criminal penalties, imprisonment, or any combination of these penalties if the RFR is not completed according to HHSC requirements. Providers may also be liable if the information is misrepresented, falsified, or both. Before signing the certification pages, carefully read the certification statements to ensure that the signers have complied with the reporting requirements. The Methodology Certification advises preparers that they may lose the authority to prepare future reports if reports are not prepared according to all applicable rules, instructions, and mandatory training materials.

Cover Sheet

Contracted Provider Identification

Each provider must complete the Contract Provider Identification section. Enter the name, address, phone number, fax number, and email address of the contracted provider.

Mailing Address

Enter the mailing address for the contracted provider.

Contracting Entity Information

Enter the Contracting Entity Name, physical address, phone number, fax number, and email address of the contracted provider.

Location of Accounting Records

Enter the address of the location of your company's accounting records.

Contact Information

Enter the company contact's name, title, organization, address, phone number, fax number, and email address. The contact person is an employee of the provider, contracting entity, controlling entity, parent company, sole member, governmental body, or related-party management company designated to be contacted concerning information reported on the RFR. The contact person should be able to answer questions about the contents of your contract's RFR that arise during the HHSC Provider Finance Department review process.

Preparer Information

Enter the contact name, title, organization, address, phone number, fax number, and email address of the preparer of this report.

General Information

Texas County Code in Which Accounting Records Are Located

Report the 3-digit county code for the Texas county where the accounting records and supporting documentation used to prepare this report are located. Select your county code from the drop-down menu. Enter "999" if the accounting records are outside the state of Texas. The Texas county codes are in the end of the instructions.

Preparer of this Report Attended the Required Annual Report Training Last Year

Check "Yes" if the preparer attended the required training. The HHSC Provider Finance Department will verify the Cost Report training attendance. Reports submitted by preparers who have not completed the appropriate cost report training will not be accepted. They will not be processed until the required cost report training has been completed.

Total Number of Other State of Texas Contracts

If the contracting entity holds any other State of Texas contracts, report the total number of contracts in the box provided and list the type of contract (i.e., PHC, CLASS, DAHS, RC) with its 9-digit contract number.

Address to Send All Future Correspondence for this Report

Select the address where all future correspondence concerning this report should be mailed. The two choices correspond to the addresses of the contracted entity and the contracted provider.

Owner-Employee or Other Related-Party Expenses

Check "Yes" if this report includes either of the following:

- The cost of owner-employees or other related party employees serving as attendants; or
- The cost of services purchased from a related party, individual, or organization.

Allocation of Expenses

Check "Yes" if you are including allocation expenses. The allocation summary must be submitted electronically.

All Other State Contracts List

If you have other State of Texas contracts, report the contract number and select the type of program from the drop-down list.

Day Habilitation Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Day Habilitation services. Refer to the definitions section regarding mileage reimbursement. To verify mileage reimbursement ceilings, HHSC will take the amount of mileage reimbursement reported in this item and divide it by the number of miles reported. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period set by the Texas Legislature for state employee travel.

Paid Hours – Habilitation Workers, Trainers, Other Staff Providing Day Habilitation Services

Record the total number of paid hours for DBMD attendant staff and other staff providing Day Habilitation services. Include overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

The hours reported in this line item should reconcile to your payroll ledger for the total hours worked. You must be able to provide a reconciliation between the total hours paid for delivering services, total paid hours, and units of service provided, including a detailed explanation of the variances.

Salaries and Wages – Habilitation Workers, Trainers, Other Staff Providing Day Habilitation Services

Report salaries, wages, bonuses, incentives, and overtime for attendant staff and other staff providing Day Habilitation services employed by the provider making FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid from which payroll taxes are (or should be) deducted. Also, include any on-call and overtime salary paid for actual hours worked.

Day Habilitation attendant staff performs supported living services, which include assistance with activities of daily living (ADLs), attendant care, assistance with medications, supervision, health-related tasks, and extension of therapy services. Day Habilitation trainers perform formal training of daily living skills and community integration, prevocational, and supported employment services. Report all salaries and wages paid to Day Habilitation attendant staff for billable and nonbillable time. Include the salaries and wages for staff who transport participants to and from any waiver services in this item. Refer to Cost Determination Process Rules, 1 TAC Sections 355.103(b) and 355.103(b)(2)(B)(xi, xii).

If staff performs both duties as Day Habilitation workers or trainers and attendant services for other services, paid hours and salaries must be distributed based on actual time worked for each type of service using daily, continuous timesheets.

Contracted Day Habilitation Workers or Trainers

Report all paid hours and allowable contract expenses incurred in the delivery of contracted Day Habilitation services. Report all allowable costs paid to DBMD contracted staff performing Day Habilitation services, including allowable travel, fees, on-call costs, etc. Refer to the Cost Determination Process Rules in 1 TAC Section 355.103(b)(2)(C).

Payroll Taxes – FICA and Medicare

Report Federal Insurance Contributions Act (FICA) and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes – State and Federal Unemployment

Report federal (Federal Unemployment Tax Act or FUTA) and state (Texas Unemployment Compensation Tax Act or TUCA) unemployment expenses for attendants and other staff delivering attendant services. If reporting no unemployment expenses, explain why in detail in the space provided. Unemployment expenses may be allocated based upon payroll, and then an acceptable allocation summary must be submitted.

Workers' Compensation Insurance (WCI) Premiums

If your contract, any of its controlling entities, parent company, or sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, discounts for lack of injuries, refunds for prior period overpayments, additional modifiers, and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, parent company, or sole member does not subscribe to the Workers' Compensation Act, alternate insurance premium costs can be reported here. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance should be reported as paid claims rather than workers' compensation.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible, coinsurance clause, or both, then any deductibles, coinsurance payments, or both made by the employer on behalf of the employee must be reported as "Workers' Compensation - Paid Claims" (i.e., self-insurance).

WCI premium expenses may be allocated based on payroll. Attach an acceptable allocation summary in this situation.

Workers' Compensation – Paid Claims

Report medical claims paid for any employee on-the-job injuries for attendants and other staff delivering attendant services. If you paid workers' compensation claims for employee on-the-job injuries but were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), report the total number of claims paid.

If you maintained a separate banking account to pay your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. An acceptable allocation summary must be submitted if paid claims are allocated.

Employee Benefits – Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits – Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits – Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. Do not report the contracted provider's unrecovered cost of meals, room-and-board, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements, and job certification renewal fees furnished to direct care staff as benefits.

In the space provided, describe the amount and type of each benefit comprising the total amount reported. You must report employee benefits according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Residential Habilitation Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Residential Habilitation services. Refer to the Definitions section regarding mileage reimbursement. To verify mileage reimbursement ceilings, HHSC will take the amount of mileage reimbursement reported in this item and divide it by the number of miles reported. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period set by the Texas Legislature for state employee travel.

Paid Hours – Residential Habilitation Workers, Trainers, Other Staff Providing Residential Habilitation Services

Record the total number of paid hours for DBMD attendant staff and other staff providing Residential Habilitation services employed by your company, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

The hours reported in this line item should reconcile to your payroll ledger for the total hours worked. You must be able to provide a reconciliation between the total hours paid for delivering services, total paid hours, and units of service provided, including a detailed explanation of the variances.

Salaries and Wages – Residential Habilitation Workers, Trainers, Other Staff Providing Residential Habilitation Services

Report salaries, wages, bonuses, incentives, and overtime for attendant staff and other staff providing Residential Habilitation services employed by you and for whom you must make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid from which payroll taxes are (or should be) deducted. Also, include any on-call and overtime salary paid for actual hours worked.

Report all salaries and wages paid to Residential Habilitation attendant staff for both billable and nonbillable time. Salaries and wages for staff who transport participants to and from any waiver services should be included in this item. Refer to Cost Determination Process Rules, 1 TAC Sections 355.103(b) and 355.103(b)(2)(B)(xi, xii).

If staff performs both duties as Residential Habilitation workers or trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service using daily, continuous timesheets.

Contracted Residential Habilitation Workers or Trainers

Report all paid hours and allowable contract expenses incurred related to the delivery of contracted Residential Habilitation services. Report all allowable costs paid to DBMD contracted staff performing Residential Habilitation services, including allowable travel, fees, on-call costs, etc. Refer to the Cost Determination Process Rules, 1 TAC Section 355.103(b)(2)(C), for more information.

Payroll Taxes – FICA and Medicare

Report Federal Insurance Contributions Act (FICA) and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes – State and Federal Unemployment

Report federal (Federal Unemployment Tax Act or FUTA) and state (Texas Unemployment Compensation Tax Act or TUCA) unemployment expenses for attendants and other staff delivering attendant services. If you are reporting no unemployment expenses, explain why in detail in the space provided. Unemployment expenses may be allocated based upon payroll. In that case, an acceptable allocation summary must be submitted.

Workers' Compensation Insurance (WCI) Premiums

If your contract, any of its controlling entities, parent company, or sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, discounts for lack of injuries, refunds for prior period overpayments, additional modifiers, and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, parent company, or sole member is not a subscriber to the Workers' Compensation Act, other insurance premium costs can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not workers' compensation and should be reported as Workers' Compensation - Paid Claims.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible, coinsurance clause, or both, then any deductibles, coinsurance payments, or both made by the employer on behalf of the employee must be reported as "Workers' Compensation - Paid Claims" (i.e., self-insurance).

WCI premium expenses may be allocated based upon payroll. Attach an acceptable allocation summary in this situation.

Workers' Compensation – Paid Claims

Report medical claims paid for any employee on-the-job injuries for attendants and other staff delivering attendant services. If you paid workers' compensation claims for employee on-the-job injuries but were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), report the total amount of claims paid in this item for staff whose salaries and wages are reported above.

If you maintained a separate banking account paying your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. An acceptable allocation summary must be submitted if paid claims are allocated.

Employee Benefits – Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits – Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits – Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. Do not report the contracted provider's unrecovered cost of meals, room-and-board, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements, and job certification renewal fees furnished to direct care staff as benefits.

In the space provided, describe the amount and type of each benefit comprising the total amount reported. You must report employee benefits according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Intervener Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Intervener services. Refer to the Definitions section regarding mileage reimbursement. To verify mileage reimbursement ceilings, HHSC will take the amount of mileage reimbursement reported in this item and divide it by the number of miles reported. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period set by the Texas Legislature for state employee travel.

Paid Hours – Intervener Workers, Trainers, Other Staff Providing Intervener Services

Record the total number of paid hours for DBMD attendant staff and other staff providing Intervener services employed by you, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages – Intervener Workers, Trainers, Other Staff Providing Intervener Services

Report salaries, wages, bonuses, incentives, and overtime for attendant staff and other staff providing Intervener services employed by you and for whom you must make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid from which payroll taxes are (or should be) deducted. Also, include any on-call and overtime salary paid for actual hours worked.

Report all salaries and wages paid to Intervener attendant staff for billable and nonbillable time. Include the salaries and wages for staff transporting participants to and from any waiver services in this field. Refer to Cost Determination Process Rules, 1 TAC Sections 355.103(b) and 355.103(b)(2)(B)(xi, xii).

If staff performs both duties as Intervener workers or trainers and attendant services for other services, a distribution of paid hours and salaries must be made

based on actual time worked for each type of service, using daily, continuous timesheets.

Contracted Intervener Workers or Trainers

Report all paid hours and allowable contract expenses incurred related to the delivery of contracted Intervener services. Report all allowable costs paid to DBMD contracted staff performing Intervener services, including allowable travel, fees, on-call costs, etc. Refer to the Cost Determination Process Rules, 1 TAC Section 355.103(b)(2)(C).

Payroll Taxes – FICA and Medicare

Report Federal Insurance Contributions Act (FICA) and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes – State and Federal Unemployment

Report federal (Federal Unemployment Tax Act or FUTA) and state (Texas Unemployment Compensation Tax Act or TUCA) unemployment expenses for attendants and other staff delivering attendant services. If reporting no unemployment expenses, explain why in detail in the space provided. Unemployment expenses may be allocated based upon payroll. In that case, an acceptable allocation summary must be submitted.

Workers' Compensation Insurance (WCI) Premiums

If your contract, any of its controlling entities, parent company, or sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, discounts for lack of injuries, refunds for prior period overpayments, additional modifiers, and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, parent company, or sole member does not subscribe to the Workers' Compensation Act, alternate insurance premium

costs can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not workers' compensation and should be reported as paid claims.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible, coinsurance clause, or both, then any deductibles, coinsurance payments, or both made by the employer on behalf of the employee must be reported as "Workers' Compensation - Paid Claims" (i.e., self-insurance).

WCI premium expenses may be allocated based upon payroll. Attach an acceptable allocation summary in this situation.

Workers' Compensation – Paid Claims

Report medical claims paid for any employee on-the-job injuries for attendants and other staff delivering attendant services. If you paid workers' compensation claims for employee on-the-job injuries but were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), report the total amount of claims paid.

If you maintained a separate banking account to pay your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. An acceptable allocation summary must be submitted if paid claims are allocated.

Employee Benefits – Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits – Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits – Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. Do not report the contracted provider's unrecovered cost of meals, room-and-board, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements, and job certification renewal fees furnished to direct care staff as benefits.

In the space provided, describe the amount and type of each benefit comprising the total amount reported. You must report employee benefits according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Chore Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Chore services. Refer to the Definitions section regarding mileage reimbursement. To verify mileage reimbursement ceilings, HHSC will divide the amount of mileage reimbursement reported in this item by the number of miles reported. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period set by the Texas Legislature for state employee travel.

Paid Hours – Chore Service Workers, Trainers, Other Staff Providing Chore Services

Report the total number of paid hours for DBMD attendant staff and other staff providing Chore services employed by you, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages – Chore Service Workers, Trainers, Other Staff Providing Chore Services

Report salaries, wages, bonuses, incentives, and overtime for attendant staff and other staff providing Chore services employed by you and for whom you must make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid. Also, include any on-call and overtime salary paid for actual hours worked.

Report all salaries and wages paid to Chore service attendant staff for billable and nonbillable time. Include salaries and wages for staff who transport participants to and from waiver services. Refer to the Cost Determination Process Rules, 1 TAC Sections 355.103(b) and 355.103(b)(2)(B)(xi, xii).

If staff performs both duties as Chore service workers or trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service using daily, continuous timesheets.

Contracted Chore Service Workers or Trainers

Report all paid hours and allowable contract expenses incurred related to the delivery of contracted Chore services. Report all allowable costs paid to DBMD contracted staff performing Chore services, including allowable travel, fees, on-call costs, etc. Refer to the Cost Determination Process Rules in 1 TAC Section 355.103(b)(2)(C).

Payroll Taxes – FICA and Medicare

Report Federal Insurance Contributions Act (FICA) and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes – State and Federal Unemployment

Report federal (Federal Unemployment Tax Act or FUTA) and state (Texas Unemployment Compensation Tax Act or TUCA) unemployment expenses for attendants and other staff delivering attendant services. If reporting no unemployment expenses, explain why in detail in the space provided. Unemployment expenses may be allocated based upon payroll. In that case, an acceptable allocation summary must be submitted.

Workers' Compensation Insurance (WCI) Premiums

If your contract, any of its controlling entities, parent company, or sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, discounts for lack of injuries, refunds for prior period overpayments, additional modifiers, and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, parent company, or sole member is not a subscriber to the Workers' Compensation Act, alternate insurance premium costs can be reported here. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-

job injuries. Health insurance should be reported as paid claims, and should be reported in the applicable location.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible, coinsurance clause, or both, then any deductibles, coinsurance payments, or both made by the employer on behalf of the employee must be reported as "Workers' Compensation - Paid Claims" (i.e., self-insurance).

WCI premium expenses may be allocated based on payroll. Attach an acceptable allocation summary in this situation.

Workers' Compensation – Paid Claims

Report medical claims paid for any employee on-the-job injuries for attendants and other staff delivering attendant services. If you paid workers' compensation claims for employee on-the-job injuries but were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), report the total amount of claims paid.

If you maintained a separate banking account for the sole purpose of paying your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. An acceptable allocation summary must be submitted if paid claims are allocated.

Employee Benefits – Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits – Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits – Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be

direct costed. Do not report the contracted provider's unrecovered cost of meals, room-and-board, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements, or job certification renewal fees furnished to direct care staff as benefits.

In the space provided, describe the amount and type of each benefit comprising the total amount reported. You must report employee benefits according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Supported Employment Assistant Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Supported Employment Assistant services. Refer to the Definitions section regarding mileage reimbursement. To verify mileage reimbursement ceilings, HHSC will divide the amount of mileage reimbursement reported in this item by the number of miles reported. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period set by the Texas Legislature for state employee travel.

Paid Hours – Supported Employment Assistant Service Workers, Trainers, Other Staff Providing Supported Employment Assistant Services

Report the total number of paid hours for DBMD attendant staff and other staff providing Supported Employment Assistant services, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages – Supported Employment Assistant Workers, Trainers, Other Staff Providing Supported Employment Assistant Services

Report salaries, wages, bonuses, incentives, and overtime for attendant staff and other staff providing Supported Employment Assistant services you employ and for whom you must make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid. Also, include any on-call and overtime salary paid for actual hours worked.

Also, include any on-call and overtime salary paid for actual hours worked.

Report all salaries and wages paid to Supported Employment Assistant service attendant staff for billable and nonbillable time. Include the salaries and wages for staff who transport participants to and from any waiver services in this item. Refer to Cost Determination Process Rules, 1 TAC Sections 355.103(b) and 355.103(b)(2)(B)(xi, xii).

If staff performs both duties as Supported Employment Assistant services workers or trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service using daily, continuous timesheets.

Contracted Supported Employment Assistant Service Workers or Trainers

Report all paid hours and allowable contract expenses incurred related to the delivery of contracted Supported Employment Assistant services. Report all allowable costs paid to DBMD contracted staff performing Supported Employment Assistant services, including allowable travel, fees, on-call costs, etc. Refer to the Cost Determination Process Rules, 1 TAC Section 355.103(b)(2)(C).

Payroll Taxes – FICA and Medicare

Report Federal Insurance Contributions Act (FICA) and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes – State and Federal Unemployment

Report federal (Federal Unemployment Tax Act or FUTA) and state (Texas Unemployment Compensation Tax Act or TUCA) unemployment expenses for attendants and other staff delivering attendant services. If reporting no unemployment expenses, provide explain why in detail in the space provided. Unemployment expenses may be allocated based upon payroll. In that case, an acceptable allocation summary must be attached.

Workers' Compensation Insurance (WCI) Premiums

If your contract, any of its controlling entities, parent company, or sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, discounts for lack of injuries, refunds for prior period overpayments, additional modifiers, and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, parent company, or sole member is not a subscriber to the Workers' Compensation Act, alternate insurance premium costs can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance should be reported as paid claims and should be reported in the applicable location.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible, coinsurance clause, or both, then any deductibles, coinsurance payments, or both made by the employer on behalf of the employee must be reported as "Workers' Compensation - Paid Claims" (i.e., self-insurance).

WCI premium expenses may be allocated based on payroll. Attach an acceptable allocation summary in this situation.

Workers' Compensation – Paid Claims

Report medical claims paid for any employee on-the-job injuries for attendants and other staff delivering attendant services. If you paid workers' compensation claims for employee on-the-job injuries but were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), report the total amount of claims paid in this item.

If you maintained a separate banking account to pay your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. An acceptable allocation summary must be submitted if paid claims are allocated.

Employee Benefits – Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

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Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

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Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. Do not report the contracted provider's unrecovered cost of meals, room-and-board, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements, and job certification renewal fees furnished to direct care staff as benefits.

In the space provided, describe the amount and type of each benefit comprising the total amount reported. You must report employee benefits according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Employment Assistant Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Employment Assistant services. Refer to the Definitions section regarding mileage reimbursement. To verify mileage reimbursement ceilings, HHSC will divide the amount of mileage reimbursement reported in this item by the number of miles reported. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period set by the Texas Legislature for state employee travel.

Paid Hours – Employment Assistant Service Workers, Trainers, Other Staff Providing Employment Assistant Services

Report the total number of paid hours for DBMD attendant staff and other staff providing Employment Assistant services, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages – Employment Assistant Workers, Trainers, Other Staff Providing Employment Assistant Services

Report salaries, wages, bonuses, incentives, and overtime for attendant staff and other staff providing Employment Assistant services you employ and for whom you must make FICA contributions. Salaries and wages include include cash bonuses and any cash incentives paid. Also, include any on-call and overtime salary paid for actual hours worked.

Report all salaries and wages paid to Employment Assistant service attendant staff for billable and nonbillable time. Include salaries and wages for staff transporting participants to and from waiver services. Refer to the Cost Determination Process Rules in 1 TAC Sections 355.103(b) and 355.103(b)(2)(B)(xi, xii).

If staff perform both duties as Employment Assistant services workers or trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service using daily, continuous timesheets.

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Report all paid hours and allowable contract expenses incurred related to the delivery of contracted Employment Assistant services. Report all allowable costs paid to DBMD contracted staff performing Employment Assistant services, including allowable travel, fees, on-call costs, etc. Refer to the Cost Determination Process Rules in 1 TAC Section 355.103(b)(2)(C).

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If your contract, any of its controlling entities, parent company, or sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, discounts for lack of injuries, refunds for prior period overpayments, additional modifiers, and

surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, parent company, or sole member is not a subscriber to the Workers' Compensation Act, alternate insurance premium costs can be reported here. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance should be reported as paid claims and should be reported in the applicable location.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible, coinsurance clause, or both, then any deductibles, coinsurance payments, or both made by the employer on behalf of the employee must be reported as "Workers' Compensation - Paid Claims" (i.e., self-insurance).

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Workers' Compensation – Paid Claims

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If you maintained a separate banking account to pay your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. An acceptable allocation summary must be submitted if paid claims are allocated.

Employee Benefits – Health Insurance

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Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits – Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. Do not report the contracted provider's unrecovered cost of meals, room-and-board, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements, and job certification renewal fees furnished to direct care staff as benefits.

In the space provided, describe the amount and type of each benefit comprising the total amount reported. You must report employee benefits according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Units of Service

For each service listed, report the total number of direct service units delivered during the reporting period, even if payment was not received during the reporting period. Authorized and delivered direct service units would have been billed using Form 3626 (Purchased Service Delivery Report) for reimbursement by HHSC. The hours reported in this item should equal the number of hours billed services delivered in the reporting period for this contract and **not** the units of service that were reimbursed. Also, include any service units delivered that were above the authorized level in the participant's plan of care and may never be reimbursed. Report any direct service units provided to private pay participants by DBMD staff whose salaries are included in the report. Supporting documentation for all units reported must be available. All direct service units must be carried out to two decimal places (e.g., 99 hours and 30 minutes should be reported as 99.50 direct service units, and 99 hours and 0 minutes should be reported as 99.00 direct service units).

Report the direct units of service delivered to DBMD participants by attendants or other authorized staff. This item requests the total number of plan-of-care-authorized hours delivered for services (e.g., habilitation tasks, protective supervision, delegated nursing tasks) by attendants or other authorized staff (nurse substitutes for an attendant to prevent a service break) during the reporting period.

Certification Pages

Report Certification

This page must be completed and signed electronically by an individual legally responsible for the provider's conduct, such as an owner, partner, corporate officer, association officer, governmental official, or LLC member.

Multi-contract organizations participating as individuals may submit one RFR containing original signatures. All other reports submitted by the multi-contract provider can be submitted with copies of the original certification page. For multi-contract organizations that choose this option:

- The original certification page must include a list of the 9-digit contract numbers of the reports being submitted with copies of the original certification page; and
- The copies of the original certification page must indicate the 9-digit contract number of the report being submitted with the original certification page.

Methodology Certification

This page must be signed electronically by the person identified on the cover page of this report as "Preparer." This person must have prepared the report or have primary responsibility for its preparation for the provider. Signing as Preparer signifies that the preparer is knowledgeable of the applicable methodology rules and instructions. The Preparer is responsible for preparing and submitting an accurate and complete report according to those rules and instructions. Signing as Preparer also signifies that the Preparer has completed the report themselves according to those rules and instructions or has adequately supervised their employees in its proper completion. The ultimate responsibility for the report lies with the person signing as Preparer. If more than one person prepared the report, an executed Methodology Certification page may be submitted by each Preparer. Preparers may lose their authority to prepare future reports if the reports do not follow all applicable rules, instructions, and mandatory training materials.

Definitions

Accrual Accounting Method

In accrual accounting, revenues are recorded in the period they are earned, and expenses are recorded in the period they are incurred. If a provider operates on a cash basis, it is necessary to convert from cash to an accrual basis for reporting purposes. Preparers should ensure that a proper cutoff of accounts receivable and accounts payable occurs at the beginning and end of the reporting period. Amounts earned but not received and amounts owed to employees and creditors but not paid should be included in the reporting period when they were earned or incurred. Allowable expenses accrued appropriately during the reporting period must be paid within 180 days after the reporting period ends to remain allowable costs for reporting purposes. If accrued expenses are not paid within 180 days after the reporting period ends, the expense is unallowable and should not be included in the report.

When a contracted provider, any of its controlling entities, parent company, sole member, or related party management company files for bankruptcy protection, they may submit a written request to HHSC's Provider Finance Department for an exception to the required 180-day payment of accrued allowable expenses. The written request must be submitted within 60 days of the bankruptcy filing date or 60 days before the report's due date for which the exception is being requested, whichever is later. The Provider Finance Department will request specific documentation by a specified due date. Exceptions due to bankruptcy may be granted for reasonable, necessary, and documented accrued allowable expenses not paid within the 180-day requirement.

Attendant

An attendant is an unlicensed caregiver providing direct assistance to the clients with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs). Attendants do not include the director, administrator, assistant director, assistant administrator, clerical staff, secretarial staff, professional staff, administrative staff, licensed staff, or attendant supervisors. An exception is when they deliver attendant services that cannot be delivered by another attendant to prevent a break in service. Attendant expenses must be direct costed to be allowable for the Attendant Compensation Rate Enhancement. Direct costing

requires daily timesheets documenting time spent performing attendant services for the contract. Intervener I, Intervener II, or Intervener III are not eligible to participate in the Attendant Compensation Rate Enhancement for Intervener services.

Contract Labor

Personnel for whom the contracted provider is not responsible for paying payroll taxes (such as FICA, FUTA, and TUCA).

Contracted Provider

HHSC contracts the Contracted Provider as a business component for the provision of DBMD services.

Controlling Entity

The individual or organization that owns the contracting entity is the Controlling Entity.

Mileage Reimbursement

Mileage reimbursement is paid to the attendant for using their personal vehicle and is not subject to payroll taxes.

Related Party

A related party is a person or organization related to the contracted provider by blood, marriage, common ownership, or any association that permits either entity to exert power or influence over the other, either directly or indirectly. Common ownership and control tests are applied separately to determine whether a related-party relationship exists with the contracted provider. Control exists when an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution. If the elements of common ownership or control are not present in both organizations, the organizations are deemed unrelated. An immediate family relationship will create an irrefutable presumption of relatedness through control or attribution of ownership or equity interests meeting the significance tests. The following persons are considered immediate family for cost-reporting purposes:

- Husband and wife;
- Natural parent, child, and sibling;
- Adopted child and adoptive parent;
- Stepparent, stepchild, stepsister, and stepbrother;
- Father-in-law, mother-in-law, brother-in-law, son-in-law, sister-in-law, and daughter-in-law;
- Grandparent and grandchild;
- Uncles and aunts by blood or marriage;
- First cousins; and
- Nephews and nieces by blood or marriage.

The contracted provider must disclose related-party information for all allowable costs reported.

Workers' Compensation

For reporting purposes, workers' compensation is the actual costs paid by the contracted provider during the reporting period for employee on-the-job injuries (such as commercial insurance premiums or the medical bills paid on behalf of an injured employee).

State of Texas County Codes

County	Code	County	Code	County	Code	County	Code	County	Code
Anderson	001	Crockett	053	Hays	105	Mason	157	Shackelford	209
Andrews	002	Crosby	054	Hemphill	106	Matagorda	158	Shelby	210
Angelina	003	Culberson	055	Henderson	107	Maverick	159	Sherman	211
Aransas	004	Dallam	056	Hidalgo	108	McCulloch	160	Smith	212
Archer	005	Dallas	057	Hill	109	McLennan	161	Somervell	213
Armstrong	006	Dawson	058	Hockley	110	McMullen	162	Starr	214
Atascosa	007	Deaf Smith	059	Hood	111	Medina	163	Stephens	215
Austin	008	Delta	060	Hopkins	112	Menard	164	Sterling	216
Bailey	009	Denton	061	Houston	113	Midland	165	Stonewall	217
Bandera	010	DeWitt	062	Howard	114	Milam	166	Sutton	218
Bastrop	011	Dickens	063	Hudspeth	115	Mills	167	Swisher	219
Baylor	012	Dimmit	064	Hunt	116	Mitchell	168	Tarrant	220
Bee	013	Donley	065	Hutchinson	117	Montague	169	Taylor	221
Bell	014	Duval	066	Irion	118	Montgomery	170	Terrell	222
Bexar	015	Eastland	067	Jack	119	Moore	171	Terry	223
Blanco	016	Ector	068	Jackson	120	Morris	172	Throckmorton	224
Borden	017	Edwards	069	Jasper	121	Motley	173	Titus	225
Bosque	018	Ellis	070	Jeff Davis	122	Nacogdoches	174	Tom Green	226
Bowie	019	El Paso	071	Jefferson	123	Navarro	175	Travis	227
Brazoria	020	Erath	072	Jim Hogg	124	Newton	176	Trinity	228
Brazos	021	Falls	073	Jim Wells	125	Nolan	177	Tyler	229
Brewster	022	Fannin	074	Johnson	126	Nueces	178	Upshur	230
Briscoe	023	Fayette	075	Jones	127	Ochiltree	179	Upton	231
Brooks	024	Fisher	076	Karnes	128	Oldham	180	Uvalde	232
Brown	025	Floyd	077	Kaufman	129	Orange	181	Val Verde	233
Burleson	026	Foard	078	Kendall	130	Palo Pinto	182	Van Zandt	234
Burnet	027	Fort Bend	079	Kenedy	131	Panola	183	Victoria	235

Caldwell	028	Franklin	080	Kent	132	Parker	184	Walker	236
Calhoun	029	Freestone	081	Kerr	133	Panner	185	Waller	237
Callahan	030	Frio	082	Kimble	134	Pecos	186	Ward	238
Cameron	031	Gaines	083	King	135	Polk	187	Washington	239
Carnes	032	Galveston	084	Kinney	136	Potter	188	Webb	240
Carson	033	Garza	085	Kleberg	137	Presidio	189	Wharton	241
Cass	034	Gillespie	086	Knox	138	Rains	190	Wheeler	242
Castro	035	Glasscock	087	Lamar	139	Randall	191	Wichita	243
Chambers	036	Goliad	088	Lamb	140	Reagan	192	Wilbarger	244
Cherokee	037	Gonzales	089	Lampasas	141	Real	193	Willacy	245
Childress	038	Gray	090	LaSalle	142	Red River	194	Williamson	246
Clay	039	Grayson	091	Lavaca	143	Reeves	195	Wilson	247
Cochran	040	Gregg	092	Lee	144	Refugio	196	Winkler	248
Coke	041	Grimes	093	Leon	145	Roberts	197	Wise	249
Coleman	042	Guadalupe	094	Liberty	146	Robertson	198	Wood	250
Collin	043	Hale	095	Limestone	147	Rockwall	199	Yoakum	251
Collingsworth	044	Hall	096	Lipscomb	148	Runnels	200	Young	252
Colorado	045	Hamilton	097	Live Oak	149	Rusk	201	Zapata	253
Comal	046	Hansford	098	Llano	150	Sabine	202	Zavala	254
Comanche	047	Hardeman	099	Loving	151	San Augustine	203		
Concho	048	Hardin	100	Lubbock	152	San Jacinto	204		
Cooke	049	Harris	101	Lynn	153	San Patricio	205		
Coryell	050	Harrison	102	Madison	154	San Saba	206		
Cottle	051	Hartley	103	Marion	155	Schleicher	207		
Crane	052	Haskell	104	Martin	156	Scurry	208		